

Appendix

US FWS Real Property Guidance has the following appendixes:

- Appendix 1 - Budget Object Class Guidance
- Appendix 2 - DOI Standard Asset List and Definitions
- Appendix 3 - Memos on Engineering Costs
- Appendix 4 - FWS Acquisition and Replacement Cost Estimate Worksheet
- Appendix 5 - Quarters: DI Forms
- Appendix 6 – Software Capitalization Policy
- Appendix 7 - Determination of Capital Leases versus Operating Leases
- Appendix 8 – FWS Useful Life Table
- Appendix 9 – Personal Property

Appendix 1 – Budget Object Class Guidance

Introduction

DOI Budget
Object Class
Codes (BOC)

Department of the Interior Budget Object Class Codes and Definitions (For more Descriptive Definitions, refer to the OMB A-11 Document)

The usage of correct Budget Object Code (BOC) classification is imperative in FFS. The BOC drives the general ledger posting of most transactions. The amounts in certain general ledger accounts must be verifiable to specific items purchased. For example, BOC's 311X post to the capitalized equipment account, and must be accounted for in the property system. BOC's 32XX post to the buildings or other structure accounts and must be accounted for in the real property system. The Department of the Interior (DOI) has recently revised the BOC's in accordance with the Office of Management and Budget (OMB) Circular A-11, Preparation and Submission of Budget Estimates. This appendix reflects those changes.

Instructions: When assigning a BOC to a transaction, please use the BOC from the attached list that best fits the transaction. BOC's are to be assigned to all transactions, including those associated with charge card payment and the remote data entry of obligations and payments. If you are unsure of the proper BOC to use, contact your Regional Budget and Finance Office for advice or review the OMB Circular A-11. Section 83.8-83.15, Object Classification provides specific examples as a guide for certain transactions.

Complete copies of the DOI BOC table and DOI BOC table handbook are available at <http://www.doi.gov/pfm/finState.html>.

32XX Budget Object Class (BOC) Guidance

Budget Object Class (BOC) 32XX comprises land and interests in land, buildings and other structures, roads, additions to buildings, nonstructural (or resource) improvements such as fences and landscaping, and affixed equipment additions and replacements when acquired under contract or by capital lease.

Purchase and improvement (additions, alterations, and modifications) includes:

- Land and interest in lands, including easements, rights-of-way;
- Buildings and other structures, including principal payments under lease-purchase contracts for construction of buildings;
- Nonstructural improvements of land, such as landscaping, fences, sewers, wells, and reservoirs; and
- Fixed equipment when acquired under contract (whether an addition or a replacement). These are fixtures and equipment that become permanently attached to or a part of buildings or structures. Examples include elevators, plumbing, power-plant boilers, fire alarm systems, lighting or heating systems, and air-conditioning or refrigerating systems. The cost of the initial installation when performed under contract should be included. This category excludes routine maintenance and repair.

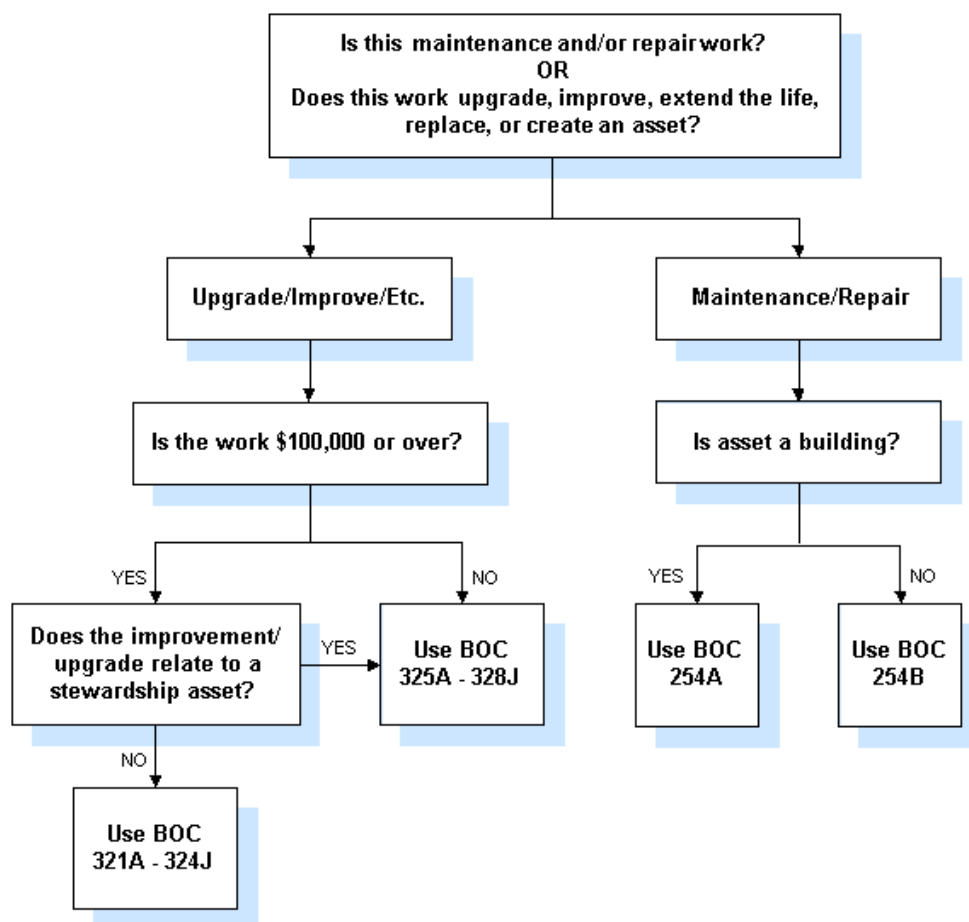


Figure 3. Decision Tree for Determining Budget Object Class (BOC) for Improvements to Real Property Assets

32XX Budget Object Class Codes

32.1A	Capitalized - Land Acquisition
32.1E	Capitalized - Easements and Right-of-Way
32.1L	Land or Mineral Interest Acquired and Held for Others Acquisition of land or mineral interests that are held for others such as the Indian Land Consolidation Act.
32.2B	Capitalized - Bridges - Constructed
32.2C	Capitalized - Bridges - Purchased
32.2D	Capitalized - Dams - Constructed
32.2E	Capitalized - Dams - Purchased
32.2R	Capitalized - Roads - Constructed
32.2S	Capitalized - Roads - Purchased
32.2Z	Capitalized - Other Non-Structure Improvements Includes costs for installation of fences, wells, reservoirs, cattleguards, water catchments, pipelines, seeding, tree planting, and items of a similar nature which are considered improvements on public lands when acquired under contract.
32.3A	Capitalized - Land Acquisitions - Administrative Site
32.3B	Capitalized - Buildings Constructed costs for the construction of a building, when acquired under contract. Maintenance cost for buildings, including care, upkeep, and protection should be charged to Object Class 25 or 26.
32.3C	Capitalized - Buildings Purchased costs for the purchase of an existing building, as well as, principal payments

	under lease-purchase contracts for the acquisition of a building. Maintenance charges for buildings, including care, upkeep, and protection, should be charged to Object Class 25 or 26.
32.3H	Capitalized - Improvements Cost for site improvements, such as additions, alterations, betterments (including landscaping), or rehabilitations of buildings or structures, when acquired under contract. Maintenance charges for site improvements, including care, upkeep, and protection should be charged to other object classes.
32.3L	Capital Lease - Buildings and Structures
32.3Y	Capitalized - Other Structures and Facilities - Constructed Cost for the construction of other structures and facilities, such as recreation or campgrounds, when acquired under contract. Cost for additions, alterations, betterments, or rehabilitation of other structures and facilities should be charged to Object Class 32.3H. Maintenance charges for other structures and facilities, including care, upkeep, and protection should be charged to Object Class 25 or 26.
32.3Z	Capitalized - Other Structures and Facilities Purchased Cost for the purchase of other structures and facilities, such as recreation or campgrounds. Cost for additions, alterations, betterments, or rehabilitation of other structures and facilities should be charged to Object Class 32.3H. Maintenance charges for other structures and facilities, including care, upkeep, and protection should be charged to Object Class 25 or 26.
32.4J	Capitalized - Major Machinery and Fixed Equipment
32.5A	Non-Capitalized - Land Acquisition
32.5E	Non-Capitalized - Easements and Right-of-Way
32.6B	Non-Capitalized - Bridges - Constructed Costs for design, construction, additions, alterations, improvements, rehabilitation, replacements, and all other contract costs should be charged to this object class. Maintenance charges for bridges, including care, upkeep, and protection should be charged to Object Class 25 or 26.
32.6C	Non-Capitalized - Bridges - Purchased Costs for the purchase of existing bridges. Maintenance charges should be charged to Object Class 25 or 26.
32.6D	Non-Capitalized - Dams - Constructed
32.6E	Non-Capitalized - Dams - Purchased
32.6R	Non-Capitalized - Roads - Construction Costs for design, construction, additions, alterations, improvements, rehabilitation, replacements, and all other contract costs should be charged to this object class. Maintenance charges for roads, including care, upkeep, and protection should be charged to Object Class 25 or 26.
32.6S	Non-Capitalized - Roads - Purchased Costs for the purchase of existing roads (including culverts). Maintenance charges should be charged to Object Class 25 or 26.
32.6Z	Non-Capitalized - Other Non-Structure Improvements
32.7A	Non-Capitalized - Land Acquisitions - Administrative Site
32.7B	Non-Capitalized - Buildings - Constructed
32.7C	Non-Capitalized - Buildings - Purchased
32.7H	Non-Capitalized - Improvements Costs for installation of fences, wells, reservoirs, cattleguards, water catchments, pipelines, seeding, tree planting, and other items of a similar nature which are considered improvements on public lands when acquired under contract. Maintenance costs for these items, including care, upkeep, and protection should be charged to Object Class 25 or 26.
32.7Y	Non-Capitalized - Other Structures and Facilities - Constructed
32.7Z	Non-Capitalized - Other Structures and Facilities - Purchased
32.8J	Non-Capitalized - Major Machinery and Fixed Equipment

31XX Budget Object Class Guidance

Budget Object Class (BOC) 31XX comprises personal property of a durable nature, that is, property that normally may be expected to have a period of service of a year or more after being put into use without material impairment of its physical condition or functional capacity.

Specifically, this BOC classification includes:

- Transportation equipment (passenger-carrying automobiles, trucks, motorcycles, tractors, aircraft, barges, power launches and other vessels);
- Furniture and fixtures (movable furniture, fixtures and household equipment);
- Publications for permanent collections;
- Tools and implements;
- Machinery including construction machinery;
- Instruments and apparatus (electronic equipment, scientific instruments and appliances, measuring and weighing instruments and accessories, photographic equipment, picture projection equipment and accessories, and mechanical drafting devices); and
- Software (See *Appendix 6 – Software Capitalization Policy*).

31XX Budget Object Class Codes

31.1A	Capitalized – Equipment
31.1B	Capitalized – Equipment in Loan
31.1D	Capitalized – Information Technology Software (over \$100,000)
31.1E	Capitalized – Information Technology Equipment
31.1H	Capitalized – Furniture & Fixtures
31.1J	Capitalized – Copier/Duplicator
31.1K	Capitalized – Heavy Machinery
31.1L	Capitalized – Transportation Equipment (Includes Horses)
31.1Z	Motor Vehicle Proceeds Expended
31.2A	Non-Capitalized – Controlled Equipment
31.2B	Non-Capitalized – Non-Controlled Equipment
31.2D	Non-Capitalized – Information Technology Software
31.2E	Non-Capitalized – Information Technology Equipment Controlled – under bureau's capitalization threshold that is reported in the property systems.
31.2F	Non-Capitalized – Information Technology, Equipment Non-Controlled – under bureau's capitalization threshold that is not reported in the property systems.
31.2G	Non-Capitalized – Furniture & Fixtures, Controlled
31.2H	Non-Capitalized – Furniture & Fixtures, Non-Controlled
31.2J	Non-Capitalized – Copier/Duplicator
31.2K	Non-Capitalized – Heavy Machinery
31.2P	Non-Capitalized – Publications, Permanent Collections
31.2T	Non-Capitalized – Vehicles (Includes Horses)
31.2X	Artwork & Artifacts
31.3L	Capital Lease - Equipment

Appendix 2 – DOI Standard Asset List and Definitions

APPENDIX 2

DOI Standard Asset List and Definitions

The following list provides DOI access codes and definitions.

DOI Asset Type	DOI Asset Code	DOI Standardized Definition
Land (20000000)		
Administrative / Geographical Site	20000100	Area or land, used and/or set aside for program purposes (such as office complex, housing, fire station, fire lookout, work camp, schools, cultural landscapes, communication site, or historical/interpretive site) bounded by a more or less defined perimeter, or established boundary.
Corral/Livestock Area	20000200	Containment area for animals.
Recreation Area	20000300	Area or land, used and/or set aside for recreational purposes bounded by a more or less defined perimeter.
Archeological/Paleontological Site	20000400	A site that includes any material remains of past human life of archeological interest such that it is capable of providing scientific or humanistic understandings of past human behavior, cultural adaptation, and related topics through the application of scientific or scholarly techniques. A site can consist of prehistoric and/or historic remains, both underground and aboveground (see Ruins under (4078) Monuments & Memorials).
Building (30000000)		Any structure with a roof and commonly enclosed by walls, designed for storage, human occupancy, or shelter for animals, distinguished from other structures not designed for occupancy (such as fences or bridges). Buildings include offices, warehouses, post offices, hospitals, prisons, schools, housing and storage units. Fixed equipment, that is permanently attached to and a part of the operation of the building, and cannot be removed without cutting into the walls, ceilings or floors, is also included. Examples of fixed equipment include plumbing, heating and lighting equipment, elevators, central air conditioning systems and built-in safes and vaults.
Bldg Office	30100000	Building primarily used for office space.
Bldg Post Office	30140000	Building or portion of building used as a Post Office.
Bldg Hospital (30210000)		Building used primarily for furnishing in-patient diagnosis and treatment under physician supervision and having 24-hour-a-day registered graduate nursing services. This category also includes medical laboratories used for routine testing. This category excludes buildings used directly in basic or applied medical research.
Bldg Clinic	30210100	A building where medical personnel administer to outpatient treatment
Bldg Dispensary	30210200	A building that has medical services available, which has one or several of the following: a medical treatment facility; basic medical supplies/services; a dental facility; or x-ray equipment.
Bldg Prison / Law Enforcement (30220000)		Building used to support law enforcement, court proceedings, and detention.
Bldg Law Enforcement Center	30220100	Building designed to support local law enforcement operations, and may include short term lockup area.

Bldg Courthouse	30220200	A building in which court proceedings are held
Bldg Adult and Juvenile Detention Center	30220300	A building for keeping in custody adult mature persons, and young persons, child or youth.
Bldg Adult Detention Center	30220400	A building for keeping in custody adult mature persons.
Bldg Juvenile Detention Center	30220500	A building for keeping in custody a young person, child or youth.
Bldg School (30230000)		Building used primarily for academic use, such as schools for Federal employees and/or their dependent children, and Indian schools. Includes buildings used for the Job Corps national training and employment programs.
Bldg School Day Care	30230100	A building designed and used primarily for daytime care given to preschool and/or adolescent children.
Bldg School Preschool	30230200	A building / educational facility designed and used primarily for children prior to kindergarten.
Bldg School Kindergarten	30230300	A school / educational facility for Kindergarten and may include pre-school and/or daycare.
Bldg School Elementary	30230400	School / education facility that includes grades K-6 or K-8 and may also include pre-school.
Bldg School Middle	30230500	A school / educational facility usually having grades 6 through 8 and may include grade 9.
Bldg School Secondary	30230600	School / educational facility for grades 9 through 12 or 10 through 12.
Bldg School Post Secondary	30230700	Building / educational facility used primarily for purposes beyond grade 12.
Bldg School Vocational	30230800	School / educational facility with classes and hands on training in a specific profession, trade, or occupation.
Bldg School Environmental Education Center	30230900	A building / educational facility used for structured education to build knowledge, skills and abilities in students and others about wildlife-related environmental topics and programs.
Bldg School Trade Shop	30231000	A building that serves single or multiple educational training functions such as welding, carpentry, automotive shop, etc.
Bldg School Arts	30231100	Building used for the human ability to design, create and to express the creativity of man as distinguished from the world of nature.
Bldg Training Center	30231200	A building used to instruct personnel on programs, techniques, goals, policies, procedures, regulations, standards, and direction relating to individual agency missions.
Bldg Housing (30300000)		Building predominantly used as a dwelling, such as an apartment house, single house, row house, dormitory, barrack, etc.
Bldg Hsng Mobile Home	30300100	A mobile building, fitted with parts for connection to utilities, that can be relocated and used predominantly for housing.
Bldg Hsng Single Family	30300200	Detached building constructed to house one family.
Bldg Hsng Multi Family Plex	30300300	Building consisting of two or more single family housing units such as duplexes, triplexes, townhouses, row houses, etc.
Bldg Hsng Apartment	30300400	Building consisting of multiple single family housing units with access from a common corridor.
Bldg Hsng Dorm Bunkhouse Barrack	30300500	A building predominantly constructed to provide sleeping areas for multiple occupants. May have communal or individual restrooms and does not contain individual kitchen facilities.
Bldg Hsng Cabin	30300600	A building with fewer utilities and/or rooms than a typical single-family house.
Bldg Storage (30400000)		Building used for storage, such as a warehouse, ammunition storage, covered shed, garages primarily used for storage of vehicles or materials. This category excludes water reservoirs and oil storage tanks.
Bldg Storage Fire Cache	30400100	A building used to store equipment and vehicles used for fire management and suppression.
Bldg Storage Seed Feed	30400200	A building used to store seed, feed, or grain to protect it from damage by moisture or infestation. Includes metal grain bins.

Bldg Storage Equipment Vehicle	30400300	A building used to store vehicles or equipment, including heavy equipment.
Bldg Storage Garage, Bus	30400310	Any building associated with schools for storing or parking one or more busses or bus associated property.
Bldg Storage Shed Outbuilding	30400400	A small structure, either freestanding or attached to a larger structure, to be used as storage or shelter.
Bldg Storage Chemical	30400500	A building designed to store materials that may be hazardous if leaked or spilled. Design may incorporate spill containment, explosion proof lights or other electrical fixtures.
Bldg Storage Warehouse	30400600	Building/structure designed for storage or production purposes, which may include an office area and/or loading dock.
Bldg Storage Explosive	30400700	A building designed and used to store high explosives such as C4, TNT, Blasting caps, or black or smokeless powder.
Bldg Storage Garage Detached	30400800	Any building associated with housing for parking automobiles or storage of tenant personal property.
Bldg Storage Carport Detached	30400900	An open-air structure with a roof designed to protect tenants vehicles from sun or rain that is detached from the quarters.
Bldg Industrial (30500000)		Building specifically designed and primarily used for production or manufacturing, such as the production or manufacture of ammunition, aircraft, ships, vehicles, electronic equipment, chemicals, aluminum, and magnesium.
Bldg Fish Production	30500100	Hatchery building, isolation building, spawning building, incubation building, holding house and other buildings and sheds primarily used for fish culture and or egg/ fish/ shellfish/toads or salamanders production.
Bldg Service (30600000)		Building used for service activities, such as maintenance and repair shops, dry cleaning plants, post exchange stores, airport hangars, and garages primarily used for vehicle maintenance and repair.
Bldg Service Shop Maintenance	30600100	Building used for performing various service activities such as mechanical or preventive maintenance work on various vehicles, welding, sheet metal work, and painting including auto shops, carpenter shops, metal shops etc.
Bldg Auto Service Refueling	30600200	Building used for the maintenance, service, repair and fueling of vehicles/equipment (Service/Gas station).
Bldg Visitor Center	30600300	A building designed specifically for the purpose of orienting visitors to resources and programs and providing other services to support visitation. Usually includes exhibits and restrooms; sometimes gift shops.
Bldg Visitor Contact Station	30600400	A building smaller than 5,000 square feet or which has 50% or less of its square footage devoted to direct service to visitors. This is a place where we distribute information and regulations intended to welcome and orient visitors.
Bldg Research and Development (30700000)		Building used directly in basic or applied research in the sciences (including medicine) and in engineering, such as medical laboratories; meteorological research laboratories; and buildings used in designing, developing, and testing of prototypes and processes for chemistry and physics. This category excludes medical or industrial laboratories used for routine testing.
Bldg Laboratory	30700100	Building used for scientific research and development. Likely to house specialized scientific equipment for conducting scientific experiments or analysis.
Bldg Greenhouse	30700200	A translucent or transparent building used in the conservation or production of plants or plant material.
Bldg All Other (30800000)		A building which cannot be classified elsewhere.
Bldg Lodge/Motel/Hotel	30800100	A building for public accommodation.
Bldg Restaurant	30800200	A building where meals are served to customers that usually contains communal restrooms, and a food preparation area.
Bldg Retail Store	30800300	A building used to sell goods to customers.
Bldg Gymnasium	30800400	A building used for indoor athletic or fitness activities. May contain courts, locker facilities, or specialized sporting or exercise equipment.

Bldg Fortification	30800500	A fortified place often constructed of earth, logs, timber, masonry, stone, or concrete, exclusively military in nature that is strengthened for protection against enemy attack.
Bldg Stadium	30800600	A large oval, round, or U shaped building that surrounds an open event area, for sports, concerts, etc and is surrounded by tiers of seats for spectators.
Bldg Pressbox Outside	30800700	A building used for reporters.
Bldg Lighthouse	30800800	A tower building displaying a light or lights for the guidance of maritime vessels.
Bldg Animal Shelter	30800900	A building used to provide animals shelter from inclement weather.
Bldg Parachute Operation	30801000	A building designed for the packing, repair, cleaning and storing of parachutes.
Bldg Multi-Purpose	30801100	A building that serves multiple functions such as cafeteria, gymnasium and assembly area.
Bldg Pump House Well House	30801200	A building used to shelter pumps, piping pressure switches or other related equipment.
Bldg Barn Stable	30801300	A building used to hold or shelter animals or livestock feed. May also contain feeding, exercise or birthing areas.
Bldg Fire Station	30801400	A building used for fire equipment and staff to ensure readiness. May include communications facilities or living quarters for fire fighters.
Bldg Concession	30801500	Building used for certain profit activities that provide customer services.
Bldg Cultural Center	30801600	A building used for training and refinement of the mind pertaining to American Indian and other cultural practices, interest, taste, skills, arts and crafts
Bldg Hogan	30801700	A typical dwelling of the Navajo Indians, built of earth walls supported by timbers.
Bldg Museum Repository	30801800	A building used to store, protect and/or display museum property.
Bldg Auditorium	30801900	A building used to accommodate listening to or viewing of performances by seated students and/or guests.
Bldg Communications	30802000	A building used to house radio, telephone or other specialized communications equipment.
Bldg Library	30802100	A building used for a large systematically arranged collection of books for reading or reference
Bldg Comfort Station	30802200	A building with fixtures for defecation and urination, washing and sometimes showering that may include a septic vault.
Bldg Laundry	30802300	A building specifically used for laundering clothes, linens, etc.
Bldg Dining Hall Cafeteria	30802400	Building containing kitchen facilities, food preparation areas, serving areas, and table areas for dining.
Bldg Security	30802500	A building where activities to assure safety, and a defense against interference, espionage to buildings, grounds and equipment are provided.
Bldg Forestry	30802600	A building used for multiple forestry functions such as administration, equipment maintenance or other specialized forestry activities.
Bldg Student Union	30802700	A building used on educational campuses for student activities such as snack bar, pool, social activities etc.
Bldg Aircraft Dispatch	30802800	A building used to dispatch aircraft
Other Structures and Facilities (40000000)		A structure or facility that cannot be classified elsewhere.
Airfield Improvements (40120000)		Additions to airfields to improve functionality and address specific needs.
Retardant Ramp	40120100	A designated location where fire retardant is stored, mixed, and loaded into aircraft, for wild land fire suppression.
Airstrip	40120200	A cleared area for landing and takeoff of aircraft.

Harbor and Port Facilities (40130000)		Facilities that include docks, piers, jetties, and breakwaters.
Pier	40130100	A permanent structure built to extend from land out over water that may be used for multiple purposes such as docking vessels, and loading and/or unloading passengers and goods.
Dock Stationary	40130200	A stationary platform over water utilized for loading / unloading passengers, supplies, materials from small and large vessels or providing recreational fishing opportunities.
Dock Floating	40130300	A floating platform over water utilized for loading / unloading passengers, supplies, materials from small and large vessels or providing recreational fishing opportunities.
Marina Waterfront	40130400	Facility primarily for marine operations that may include piers, jetties, seawalls, docks, bulkheads, boat launch, harbor masters office, restrooms, picnic area, parking, etc.
Boat Launch	40130500	Ramp used to launch and land boats.
Power Development and Distribution (40150000)		Includes hydroelectric and other power development projects that produce power for resale (generally consisting of dams and powerhouses). Include transmission lines, which are an integral part of Federal power development, in this category even though the power is produced by another Federal agency.
Power System Hydro	40150100	A facility where the force of water is used to produce electric energy. Normally uses a dam.
Electrical Distribution System	40150200	Facility designed for the delivery of electric energy to customers. Includes high voltage transmission lines, substations and distribution lines.
Reclamation and Irrigation (40160000)		Includes canals, laterals, pumping stations, storage, and diversion dams.
Water Control Management (40160100)		Centralized control center for managing water and/or power releases in a specified drainage basin. May also include water and power facilities and structures.
Impoundment	40160110	A place where a body of water is formed or stored.
Constructed Waterway	40160120	An artificial waterway for navigation, conveying water, or for irrigating land.
Constructed Waterway Canal	40160121	An open artificial waterway used to transport or move water by gravity from one location to another. Canals may be called laterals, sub-laterals, etc. "Main Canal" is the main canal beginning at the head gate and delivers water to the farm or to laterals.
Constructed Waterway Piping	40160122	An enclosed artificial waterway used to transport or move water from one location to another. May be pressurized.
Constructed Waterway Tunnel	40160123	A facility that is constructed by excavating through natural ground to convey water.
Constructed Waterway Siphon	40160124	A tunnel, tube, or pipe through which water flows over a high point by gravity.
Constructed Waterway Flume	40160125	An artificial channel, often elevated above ground, used to carry water.
Drainage Ditch	40160130	Trench or furrow used to drain water from managed lands. Includes bare earth, riprap lined and concrete lined ditches.
Irrigation Culvert	40160140	An individual conduit or pipe installed to carry surface water through an embankment or obstacle. NOTE: If culvert is under a road, cover under "Roads" category.
Water Control Structure	40160150	A structure on a stream or canal that is used to regulate the flow or stage of a stream or canal. May include flashboard or stop-log risers, screw gates, drop gates, valves, multi-bay units, sheet piling, weirs, checks, etc.
Water Control Structure Check	40160151	A structure used to regulate the upstream water surface level and control the downstream flow in a canal.

Water Control Structure Chute	40160152	A structure for conveying free-flowing materials at high velocity to lower elevations.
Water Control Structure Division Box	40160153	A structure that directs or divides flow from a supply pipe or channel between two or more distribution laterals.
Water Control Structure Drop	40160154	A structure that conveys water to a lower elevation and dissipates the excess energy resulting from the drop.
Water Control Structure Headgate	40160155	A gated structure for making controlled releases in a canal, lateral, or turnout.
Water Control Structure Headwork	40160156	A structure, usually at the start of a main canal for making controlled releases in a canal, lateral, or turnout.
Water Pumping Station	40160200	A facility/structure used to lift or move water from lakes, rivers canals or other above ground water sources.
Dam (40160300)		Any artificial barrier, including appurtenant works, used to impound or divert water.
Dam Low Hazard	40160320	Failure of these dams is expected to cause no loss of life. They are located in undeveloped agriculture areas with occasional uninhabited structures or minimal outstanding natural resources and failure would cause minimum economic loss. These dams are 25 feet or more in height from the natural bed of the stream, measured at the downstream toe of the dam and have a storage capacity of greater than 15 acre-feet, OR, have an impounding capacity at maximum water storage elevation of at least 50 acre-feet and a controlled outlet height of at least 6 feet.
Dam Non Program	40160330	A structure built across a watercourse to impound water and create a reservoir. These dams meet one of the two following criteria. They have a controlled outlet height less than 6 feet regardless of storage capacity or have a storage capacity of less than 15 acre-feet regardless of height.
Dam High Significant Hazard	40160340	Dam with high potential for downstream loss of life and/or significant economic damage due to dam failure. These dams are 25 feet or more in height from the natural bed of the stream, measured at the downstream toe of the dam and have a storage capacity of greater than 15 acre-feet, OR, have an impounding capacity at maximum water storage elevation of at least 50 acre-feet and a controlled outlet height of at least 6 feet.
Levee Dike	40160400	Water detention/retention structure or retaining wall that impounds bodies of relatively shallow water or protects facilities from flood runoff, or to create or restore wetland habitat. Levees are generally earthen structures designed to retain water within a floodway and protect adjacent areas.
Storage (Other than building) (40400000)		Includes storage tanks, silos, igloos, underground vaults, and open storage improved areas.
Water Storage Tank	40400100	Tank used to store water.
Fuel Storage Tank (40400200)		Tank used to hold multiple grades and types of fuel underground or above ground.
Fuel Storage Tank Above Ground Nonpressurized	40400210	Above ground tank used to store liquid petroleum products.
Fuel Storage Tank Underground Nonpressurized	40400220	Below ground tank used to store liquid petroleum products.
Fuel Storage Tank Propane Natural LNG Pressurized	40400230	Tank used to store compressed fuel gases.
Other Storage Tank (40400300)		Non-pressurized tank used to store liquids other than fuel and water.
Other Storage Tank Above Ground	40400310	Above ground non-pressurized tank used to store liquids other than fuel and water.
Other Storage Tank Underground	40400320	Under ground non-pressurized tank used to store liquids other than fuel and water.
Pole Barn	40400400	A structure not enclosed, i.e. pole barn, lean to, etc. Usually used as storage.
Environmental Containment Site	40400500	A site for the storage of hazardous and explosive materials.

Industrial (Other than building) (40500000)		Includes structures and facilities (other than buildings) used for production or manufacturing, such as sliding shipways, retaining basins, and pipelines.
Fish Screen	40500100	Structure with screened barriers used to control fish entry.
Fish Production Pond	40500200	Pond used for fish production purposes.
Fish Production Kettle	40500300	Depressed concrete catch basin used for concentrating and collecting fish as water is lowered in fish production ponds.
Fish Production Raceway	40500400	Elongated rectangular fish production structure that provide water flow, provide oxygenated water and remove waste.
Fish Production Burrow	40500500	Circular or semi-circular fish production structure that provide water flow, provide oxygenated water, and remove waste.
Fish Production Oxygenation System	40500600	Structure used to store and/or deliver oxygen to fish production systems.
Fish Ladder Spawning Channel	40500700	Structure used for fish passage over a physical barrier.
Service (Other than building) (40600000)		Includes structures used for maintenance and repair, such as underground fueling systems, vehicle washing and greasing facilities, aircraft bore sight ranges, guided missile maintenance facilities, and ship repair.
Utility System (40710000)		Includes HVAC, sewage, water and electrical systems when these systems serve several buildings and/or other structures of an installation. When these systems serve a single building, which is reported separately, include the utility systems cost in the cost of the building. Report structures and facilities used in the production of its own power requirements. This category also includes heating plants and related steam and gas lines; sewage disposal plants, storm and sanitary sewer lines; water treatment plants, wells, pump houses, reservoirs, and pipelines; and electrical substations, standby or auxiliary power plants, lighting structures, and conduits.
Power Generating Facility	40710100	A facility that contain engines, turbines, generators, alternative energy sources and associated control equipment for the purpose of electrical current generation.
Power Distribution System	40710200	The portion of an electric system that is dedicated to delivering electric energy to an end user. The distribution system "steps down" power from high-voltage transmission lines.
Water Treatment Facility	40710300	A facility that treats raw source water to produce a safe and potable domestic water supply. Can also be used to remove heavy metals, salts, contaminants, and other toxic chemicals or biological agents from raw water, mine seepage/wastewater, or seepage water from other sources for deposition into a watercourse.
Water Distribution System	40710400	An open or closed system used to distribute water by gravity or pressure from a collection point to use point(s).
Wildlife Water Production System	40710500	System used specifically for wildlife enhancement and production where a controlled water environment and a distinct separation from domestic utility systems is critical to the production of wildlife. Controlled utility systems may include flow gauging, water chilling, system production wells, rain catchment and holding, etc.
Water Well	40710600	Facility used to remove ground water for some beneficial use.
Wastewater Collection System	40710700	A collection system including pipes, sewage lines, manholes, vaults, septic tanks, pumps, and other works necessary for the collection, treatment, and disposal of wastewater.
Sewage Treatment Facility Plant	40710800	System used to remove sewage waste from associated water producing a cleaned effluent safe for discharge to some point. May include settling ponds, aeration, clarification units, disinfection, sludge or nutrient removal units and discharge piping.
Septic System	40710900	Underground or mound system used to remove sewage waste from associated water and provide below ground discharge of cleaned water through absorption or evaporation.

HVAC Plant	40711000	Plant that provides heating, ventilation, and air-conditioning systems to condition air for multiple buildings and/or other structures of an installation.
Fuel System	40711100	A system of pipes, pumps, valves, and regulators for the purpose of distributing fuel from a source to points of use.
Electrical System	40711200	An electrical distribution system consists of conductors and appurtenances utilized to convey electricity to a point of use.
Solid Waste System	40711300	A solid waste management system that handles solid waste (garbage/refuse) and recyclable material from collection/processing to the disposal site. It may include installed trash/recycle containers, compactors, incinerators, etc.
Communication System (40720000)		Includes telephone lines, and radio towers.
Telecommunication	40720100	An external system that supports infrastructure requirements for communications. Includes but not limited to radio, telephone, intercom, emergency equipment, information technology systems, security and safety systems, low or high water level alarms, etc. May include cabling, wiring, radio base stations, repeaters, antennas, satellite dishes and switching devices.
Tower	40720200	Tower used to elevate communication reception and transmission antennas, or satellite dishes.
Road and Bridge (40760000)		Paved or unpaved surface used for vehicular transportation. Includes highways, roads, culverts, connecting bridges, etc.
Road (40760100)		Paved or unpaved surface constructed with materials such as, asphalt, concrete, gravel, crushed stone, or compacted earth used for transportation.
Road Paved	40760110	Improved surface constructed of paving materials used for vehicular transportation.
Road Unpaved (40760120)		Graded, drained surface other than pavement (i.e., stone, gravel, etc.) used for vehicular transportation.
Road Gravel	40760121	Graded, drained gravel surface used for vehicular transportation.
Road Dirt	40760122	Earthen surface used for vehicular transportation.
Bridge (40760200)		Structure erected over a waterway or other obstruction, such as roads or railways and having a track/passageway for traffic or other moving loads (i.e., pedestrian, animal, vehicular, etc.).
Road Bridge	40760210	A structure including supports erected over a depression or an obstruction, such as water, highway, or railway, and having a track or passageway for carrying traffic or other moving loads, and having an opening measured along the center of the roadway of more than 20 feet between undercroppings of abutments or spring lines of arches, or extreme ends of openings for multiple boxes. May also include multiple pipes, where the clear distance between openings is less than half of the smaller contiguous opening (AASHTO).
Crossing	40760220	Any structure that generally meets the above definition of a "Road Bridges," except it is less than the required 20 feet in overall span.
Culvert Road Bridge	40760230	Multiple box culverts or multiple pipe structures underneath roadbeds to allow passage of water. Pipe structures must be 20 feet or greater from the outside pipe edges.
Trail Bridge	40760240	Spanning structure designed to be used by pedestrians, animals, bicycles, ATVs, etc.
Tunnel (40760300)		A structure constructed by excavating through natural ground to convey traffic, water or house conduits or pipes.
Road Tunnel	40760310	A structure that is constructed by excavating through natural ground to convey vehicular traffic. May also include the conveyance of water, conduits, and/or pipes.
Trail Tunnel	40760320	A structure that is constructed by excavating through natural ground to convey pedestrian, animal, bicycle, & ATV traffic. May also include the conveyance of water, conduits, and/or pipes.

Road Culvert	40760500	Individual or multiple conduit or pipe installed to carry surface water under a highway, railroad, canal, or other embankment.
Road Culvert Major	40760510	Individual or multiple conduit or pipe installed to carry surface water under a highway, railroad, canal, or other embankment. The cross sectional area of any single pipe is greater than 35 sq. ft.
Road Culvert Minor	40760520	Individual or multiple conduit or pipe installed to carry surface water under a highway, railroad, canal, or other embankment. The cross sectional area of any single pipe is less than 35 sq. ft.
Guardrail	40760600	A railing or barrier usually constructed of concrete, steel or wood, placed along the edge of a roadway at dangerous points.
Railroad (407700000)		Transportation system that includes trestles, track bed, locomotives, rolling stock, etc.
Railroad Trestle	40770100	A structure spanning and providing passage over a gap or barrier, such as a river or roadway by a train or trolley, consisting of vertical, slanted supports, horizontal crosspieces, and a set of parallel rails.
Railroad Track Bed	40770200	A set of parallel rails with suitable ballast material that will support a locomotive and accompanying load.
Monument and Memorial (407800000)		Includes all Federal monuments, memorials, and statues.
Outdoor sculpture	40780100	Outdoor structure, statuary, marker or an informational post that may consist of concrete, masonry, stone, wood, etc.
Ruin	40780200	Property, district, site, structure, or landscape that is no longer used for its intended purpose but is significant in American history, architecture, archeology, or culture whose occupation and utilization has been interrupted or discontinued for an extended period of time. Generally earthen (including prehistoric and historic earthen mounds and earthworks), stone, or masonry architecture.
Monument	40780300	A structure erected to commemorate a person or event.
All Other (408000000)		Includes sidewalks, parking areas, fences, and trails, which cannot be readily classified under the above categories. This category also includes improvements to public domain lands, such as drainage, grading and landscaping.
Bulkhead	40800100	A wall or partition erected to resist ground or water pressure.
Swimming Pool	40800200	A tank or large artificial basin constructed above / below ground that contains purified water for recreational purposes.
Swimming Area	40800300	A designated area that is posted and maintained for recreational swimmers.
Beach	40800400	Area along water that may be used for swimming, sunbathing and associated recreation by the public.
Maintained Landscape	40800500	Land that is maintained for aesthetic purposes, e.g. natural or developed land formations.
Fencing	40800600	A physical barrier or boundary used as protection or confinement for humans and/or wildlife. May include barbed wire, split rail, chain link, wooden, stone, electric, etc.
Gate	40800700	Structure that provides an opening for access through a fence.
Cattle Guard	40800800	A structure composed of slotted openings over a depression that is used to contain cattle within a fenced area.
Sign	40800900	A structure intended to convey a posted command, warning, or direction or to provide information or delineate a boundary.
Parking	40801000	A designated area used for temporary occupation of vehicles.
Trail (40801100)		A marked path or course that is used primarily for pedestrians, animals, bicycles, ATVs, etc.
Trail Paved	40801110	Improved path or course constructed with paving materials.
Trail Unpaved	40801120	Designated natural path or course.
Trail River	40801130	Designated natural and/or improved waterways used for travel.

Boardwalk	40801140	A structure to facilitate access across wet areas, sensitive habitat or plant communities, or areas physically difficult to cross.
Bleacher Outside	40801200	Structure that may be portable or permanent for seating.
Nesting Island	40801300	Artificially constructed habitat to provide safe waterfowl nesting.
Mobile Home Pad	40801400	A designated portion of land used to place a movable living unit with or without utility hookups.
Kiosk	40801500	Open-air structure used for signs, maps, brochure racks or other information.
Observation Deck Platform Tower	40801600	Raised structure used to provide enhanced viewing.
Fire Tower	40801700	Raised structure used seasonally to detect, monitor, and coordinate wildfire activities.
Campground	40801800	Designated public use area for camping.
Picnic Area	40801900	A designated area that may include picnic tables, solid waste container, restroom, parking area, etc.
Fish Public Display Pond	40802000	A body of water used to hold fish for display.
Amphitheater	40802100	A designated area with seating where participants can gather for movies, nature talks, interpretive presentations, etc.
Pavilion	40802200	An open-air structure with a roof to protect occupants from sun or rain. May house picnic tables, solid waste containers, restrooms, etc.

Appendix 3 – Memos on Engineering Costs

APPENDIX 3 Memos on engineering costs

The following memos are related to engineering costs:

1. FY 2001 Engineering Support of Maintenance Projects
2. Engineering Support of Maintenance - Attachment 1
3. Funding for Engineering Support of Maintenance
4. Mandatory Use of MMS Project Codes on Obligation Documents
5. Tracking Maintenance Expenditures by Category and Individual Projects
6. Project Number Assignment - Refuge or Hatchery Maintenance Projects
7. FFS Project Numbering
8. Determination of Capital versus Operating Leases

FY 2001
Engineering
Support of
Maintenance
Projects



United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240

In Reply Refer To:
FWS/DEN

FEB 20 2001

Memorandum

To: Regional Directors, Regions 1 - 7

From: **ACTING**
Director *Marshall Wright*

Subject: FY 2001 Engineering Support of Maintenance Projects


Since 1995, the Division of Engineering has been responsible for determining the historical cost of engineering support for maintenance projects. Maintenance support costs for the past 3 years are shown in Attachment 1. The 3-year averages provide a tool to assist in establishing engineering support costs for the current fiscal year. As the starting point in calculating your Region's FY 2001 engineering support for Refuge and Hatchery maintenance projects, multiply your MMS funding level for those projects requiring support by 17.0 percent. If the Engineering/Program review of individual projects referred to below differs significantly from this historical average, the engineering support level should then be adjusted in accordance with the negotiated cost.

Please pay particular attention to the guidance in Attachment 2. Regional engineering costs for specific projects may vary from the historical cost described above depending upon project complexity, need for consultants, special studies, etc. Regions should identify and prioritize those projects requiring Regional engineering support; review project scopes and estimates for accuracy; and agree on required engineering costs on a project-by-project basis. Close coordination between Refuge/Hatchery Programs and Engineering is required to complete this task. Once project lists and support funding are determined, all required maintenance management funds should be allocated to your Regional Engineering Office as soon as possible.

In response to Departmental and OIG requirements, the Deputy Director's September 14, 2000, memorandum (see Attachment 3) specifies procedures for improved tracking of refuge and hatchery deferred maintenance funding. In FY 2001, expenditures for deferred maintenance projects of \$50,000 or greater must be individually tracked by unique project numbers as specified in the September 14, 2000, memorandum.

If you have any questions on this information, please contact Frank Cockrell or Marshall Wright, Branch of Engineering Services, (703) 358-1719.

Attachments



Engineering
Support of
Maintenance -
Attachment 1


Attachment 1

ENGINEERING SUPPORT OF MAINTENANCE
SUMMARY OF SUPPORT PROVIDED
FY 1998 TO FY 2000
(\$000)

		FY1998	FY1999	FY2000	3-Year Average	
Refuges	Total Maintenance Funding	35,889	42,889	51,991	43,790	-----
	Projects Requiring Engineering	12,422	15,319	11,007	12,916	29.5%
	Cost of Engineering Support	2,044	2,550	1,923	2,172	16.8%
Hatcheries	Total Maintenance Funding	6,925	7,386	11,400	8,570	-----
	Projects Requiring Engineering	4,526	5,066	5,968	5,187	60.5%
	Cost of Engineering Support	865	865	1,004	911	17.6%
Servicewide	Total Maintenance Funding	42,814	51,075	63,391	52,360	-----
	Projects Requiring Engineering	16,948	20,386	16,975	18,103	34.6%
	Cost of Engineering Support	2,909	3,415	2,927	3,083	17%

FUNDING FOR ENGINEERING SUPPORT OF MAINTENANCE

Following are the procedures to be used in funding Engineering Support of Maintenance Projects

1. Regional Refuges and Hatcheries staffs will meet with the Regional Engineers to review the list of maintenance projects proposed for funding that fiscal year. They will determine the need for technical support, Engineering's capability to handle the projects, and the cost of the support that will be required. If in the event the total cost for engineering support significantly differs from the amount contained in the BAS, the Regional Director should request that the BAS amount for engineering support be adjusted accordingly.
 2. After the Regional Program Staffs and the Regional Engineers determine the projects that require engineering support, the Regional Engineers will provide to the Division of Engineering (DEN) the amount of Engineering Support funds that will be available for their use in that fiscal year by subactivity account number (i.e. 1262; 1313). Upon receipt of this information, DEN will assign an engineering project number for each program in the Region. The Regions may request individual engineering project numbers for high dollar projects. To request an individual project number, the Region should provide to DEN the subactivity account number (i.e., 1262; 1313), station name, project title, MMS project number and total funding amount. Using an engineering account number will help ensure that project FTEs will be charged against the engineering FTE ceiling.
 3. The Regional Engineering staffs will track their costs related to individual maintenance projects using in-house procedures.
 4. No later than the end of the third quarter, the Regional Engineers will notify the Regional Refuges and Hatcheries staffs of any projects where funds will not be obligated (planning, design and construction phases) by the end of the fiscal year. All funds for these projects, including any remaining engineering support funds, will be made available to Regional Refuges and Hatcheries programs for use on other maintenance projects.
 7. By October 15 of each year, the Regional Engineers will provide to DEN the number of maintenance projects supported by program, the construction value of these projects, the cost of engineering support, and engineering FTE's utilized.
 6. By November 1 of each year, DEN will provide to the Washington Office Refuge, Hatchery and Budget Divisions, as well as to the Regions, the revised three-year percentages for projecting the cost of engineering support services for the current fiscal year.
- 



ADDRESS ONLY THE DIRECTOR
FISH AND WILDLIFE SERVICE

United States Department of the Interior

FISH AND WILDLIFE SERVICE
WASHINGTON, D.C. 20240

9-14-2000

In Reply Refer To:
FWS/RF00-00193

Memorandum

To: **ACTING** Service Directorate

From: ~~Deputy~~ Director

Martin Brockman

Subject: Mandatory Use of MMS Project Codes on Obligation Documents

The March 8, 2000 memorandum "Tracking Maintenance Expenditures by Category and Individual Projects," detailed how we will improve tracking of refuge and hatchery maintenance funding. The Service is now using project cost accounting in the Federal Financial System to identify obligations in the annual maintenance, equipment replacement and deferred maintenance categories, to allow analysis of obligations at the field, regional and national level.

To ensure that obligation analysis can be accomplished, it is critical that Refuge Maintenance, sub-activity 1262, and Hatchery Maintenance, sub-activity 1313, obligation documents contain project numbers as outlined in the March 8, 2000 memorandum.

Beginning in FY 2001, the Federal Financial System will be modified to require that all documents obligating 1262 and 1313 contain a proper project code. Documents lacking a proper project number will be returned to the originating office. This restriction is being implemented to ensure that the Service can meet requirements of the Department of the Interior and the Office of Inspector General.

Questions may be directed to Martin Brockman in the Division of Refuges at 703-358-2385 or Jon Streufert in the Division of Fish Hatcheries at 703-358-2454.

Attachment

Tracking
Maintenance
Expenditures by
Category and
Individual
Projects



United States Department of the Interior
FISH AND WILDLIFE SERVICE
Washington, D.C. 20240



In Reply Refer To:
FWS/RF99-00300

MAR 8 2000

Memorandum

To: Service Directorate
From: ~~Deputy~~ Director

Subject: Tracking Maintenance Expenditures by Category and Individual Projects

The Department of the Interior, through the Office of Inspector General, is recommending that increased controls be implemented to manage maintenance funds. In response to this recommendation, tracking of refuge and hatchery maintenance funding by specific project and funding categories will be implemented in Fiscal Year 2000. Project cost-accounting will be implemented in the Federal Financial System using the process described in the attachment. This will allow each field station using these funds to identify annual maintenance, equipment replacement, and deferred maintenance expenditures and will enable subsequent monitoring and analysis at the field, Regional, and national level.

We realize that we are implementing this in the middle of a fiscal year. We recognize that funds may have already been expended, particularly on annual maintenance activities. Please redistribute any Refuge Maintenance, subactivity 1262, or Hatchery Maintenance, subactivity 1313, allocations and expenditures to the appropriate project numbers. Questions may be directed to Greg Knadle in the Division of Refuges, at 703-358-5515 or Jon Streufert in the Division of Fish Hatcheries, at 703-358-5198.

Attachment

Project Number
Assignment -
Refuge or
Hatchery
Maintenance
Projects

Attachment

Project Number Assignment - Refuge or Hatchery Maintenance Projects

Specific project numbers for maintenance must now be assigned before obligating funds for annual maintenance, equipment replacement, and deferred maintenance. Assignment of refuge and hatchery maintenance project numbers will be initiated in FY 2000 using the following procedures:

The project number will consist of four alpha-numeric characters as follows. All annual maintenance expenditures will be tracked by project numbers with the letter A in the first position. The second position will be the Region number, followed by two characters in the third and fourth position unique to each field station. These two characters must be assigned by the Regions and you are free to use any combination of letters or numbers necessary so that each station in your Region has a unique identifier and none are repeated. Equipment replacement expenditures will follow the same procedure with the letter B in the first position of the project number. The project number for deferred maintenance projects \$49,999 or less will begin with the letter D. These station specific project numbers will remain the same for each year.

Deferred maintenance projects equaling or exceeding \$50,000 will be individually tracked by project number. The first position of the project number must begin with the number of your Region. The remaining three positions can be assigned as needed by the Regions as long as each project has a unique number and none are repeated. These project numbers must be established with the assistance of the Regional MMS coordinators so that each project number can be included in the MMS system.

FFS Project
Numbering

FFS Project Numbering

Examples:

Any two characters can be used for the station identifier in the project number for annual, equipment and deferred as long as it is unique.

Annual Maintenance	Regardless of project size, enter into FFS using the organization code, subactivity and project number unique to that field station. Example: 11614-1262- A1TL (A = annual maintenance, 1 = Region number, TL = station identifier)
Equipment Replacement	Regardless of project size, enter into FFS using the organization code, subactivity and project number unique to that field station. Example: 21749-1313- B2F8 (B = equipment replacement, 2 = Region number, F8 = station identifier)
Deferred Maintenance Projects \$49,999 to less	Enter into FFS using organization code, subactivity, and project number unique to that field station. Example: 61670-1262- D618 (D = deferred maintenance < \$49,999, 6 = Region number, 18 = station identifier)
Deferred Maintenance over 50,000	Enter into FFS using organization code, subactivity, and project number unique to that MMS project. Example: 61670-1313- 6098 (6 = Region number, 098 = project specific number)

Appendix 4 – The FWS Acquisition and Replacement Cost Estimate Worksheet

FWS ACQUISITION AND REPLACEMENT COST ESTIMATE WORKSHEET FOR:

Date: 28-Jun-04

Station Name:

Asset Description:

SAMMS No.:

This cost estimate is based on the following:

- _____ A calculation involving an inflation adjustment to the recorded cost of the asset.
(Attach supporting documentation ie. invoice, purchase order, receiving report.)
- _____ A calculation involving an inflation adjustment to the acquisition cost of a recently acquired asset with an identical asset type, comparable size, quality and capacity, in the same geographical location.
(Attach supporting documentation of similar asset ie. invoice, purchase order, receiving report.)
- _____ RS Means costs and engineering estimates of materials, supplies and labor required. (See Business Rules below.)
(Attach cost estimate worksheet.)

FWS Acquisition and Replacement Cost Estimating Business Rules:

1. Cost estimate calculations shall be based on the value of the asset as it currently functions. For example, if a structure that previously functioned as a residence now functions as an office, the cost estimate shall represent the value of the structure as an office.
2. Appropriate cost location factors must be applied.
3. If overhead and profit are not already included in the square foot costs, they should be broken out as a separate line item cost.
4. If General Conditions (mobilization and demobilization, freight, on-site supervision, field engineering, expediting, site office, staff and consumables, home office, heavy equipment (locally rented), truck(s), tools, scaffolding, ladders, temporary utilities, communications, barriers, protection, signs, material testing, building permits, plan check fees, as-builts, schedules, submittals, regular clean-up, per diem, travel costs, overtime, and Overhead & Profit on all of these) are not already included in the square foot costs, they should be broken out as a separate line item cost.
5. If wage rates in your area vary from those used in RS Means, if rate increases are expected within a given year, or if overtime is expected during the project, labor costs should be adjusted accordingly. Documentation for variance from RS Means standards must be provided.
6. RS Means material prices are for metropolitan areas. Beyond a 20-mile radius of large cities, extra trucking or transportation charges may affect material costs and should be accounted for in the estimate. Documentation for variance from RS Means standards must be provided.
7. The ENR Construction Cost Index (CCI) shall be used so the cost estimate calculation reflects the value of the asset relative to the year of acquisition. The total estimated cost divided by the CCI factor (provided in this file) calculates the estimated value for the acquisition year.
8. A 17% engineering support cost must be added to cover all planning, design and construction management by in house staff and/or contracted A/E services. The 17% criteria is based on data collected from the Regions on actual costs for engineering support of deferred maintenance projects during the 5-year period 1996-2000. In addition to adding the 17% engineering support cost to the cost estimating worksheet, the engineering support costs must also be included as part of the cost of an asset that has actual supporting documentation (invoices, purchase orders, appraisals etc.).

COST REASONABLENESS CERTIFICATION

"I have reviewed the cost estimate data provided and have determined the costs proposed reasonably reflect the value of the asset at the time of acquisition."

Regional Engineer Signature

Date

Regional Engineer (Written Name)

CostEstimateStandard_PPE_062504.xls

Cover Sheet

FWS Form 3-2296
07/04

Station Name:							
Orgcode:							
SAMMS No.:	Description:					County:	State:
Construction Year	Acquisition Date:	Acquisition Type:			Estimated Replacement Value:		
					\$0.00		
Start Point:	Latitude:	Longitude:	Tract No(s):	End Point:	Latitude:	Longitude:	Tract No(s):
Measurements:		Fac. Code:	Type:				
Narrative: (Description of asset)				Photo: (Optional)			
Cost Estimate:							
Description				Quantity	Unit	Unit Cost	Total
General Conditions (Recommend 10%)							
Location Cost Factor (RS Means)							
				Total Costs			
Prepared By:		Date:		Engineering Support (17%):			
				Construction Cost Index (Use ENR CCI factor for year acquired):			
Cost data obtained from RS Means Cost Data [Insert Year and Type of RS Means Cost Data used for cost estimate.]				Estimated Value at Acquisition in: [Year Acquired]			

COST WORKSHEET

Calculation

FWS Form 3-2296
07/04

Appendix 5 – Quarters: DI Forms

U.S. DEPARTMENT OF THE INTERIOR JUSTIFICATION FOR NEW OR REPLACEMENT QUARTERS

BUREAU: _____	INSTALLATION: _____	ORG. CODE: _____
NEAREST ESTABLISHED COMMUNITY (NEC): _____		
MILES BETWEEN NEC AND INSTALLATION: _____		
NUMBER OF QUARTERS REQUIRED:	NEW _____	REPLACEMENT _____
NUMBER OF QUARTERS AT INSTALLATION:	PERMANENT _____	SEASONAL _____
NUMBER OF EMPLOYEES AT INSTALLATION:	PERMANENT _____	SEASONAL _____

Justification for Quarters: Summarize the justification set forth in the Housing Requirements Analysis (HRA).

Availability of Private Housing: Include availability assessment and rental and purchase prices for different size houses apartments and mobile homes (for sale and rent) within a 1-hour one-way trip by automobile.

RECOMMENDED BY: _____	DATE: _____
REVIEWED/CONCURRED BY: _____	DATE: _____
APPROVAL RECOMMENDED BY: _____	DATE: _____
APPROVED BY: _____	DATE: _____

FORM DI 1871
Rev. 8/1/97

U.S. DEPARTMENT OF THE INTERIOR
CERTIFICATION OF REQUIRED OCCUPANCY

NAME OF OCCUPANT: _____	SOC. SEC. NO: _____
INSTALLATION: _____	ORG. CODE: _____
POSITION TITLE: _____	QUARTERS NO: _____
	POSITION NUMBER: _____

Justification: (Check one or more boxes, below, as appropriate)

- ☐ Occupancy of the Government furnished quarters by the above occupant is mandatory under the requirements of 5 U.S.C. 5911 because: (Identify isolation, protection of life, property or resource, etc.)
- ☐ Occupancy of Government furnished quarters is a condition of employment.
- ☐ Occupancy of Government furnished quarters is for the convenience of the Government.
- ☐ Subject quarters are on the Government's premises.

Effective Date: _____

PREPARED BY:	_____ SIGNATURE	_____ TITLE OR POSITION	_____ DATE
RECOMMENDED:	<input type="checkbox"/> YES <input type="checkbox"/> NO		
RECOMMENDING OFFICIAL	_____ SIGNATURE	_____ TITLE OR POSITION	_____ DATE
APPROVED:	<input type="checkbox"/> YES <input type="checkbox"/> NO		
APPROVING	_____	_____	_____

FORM DI 1872
Rev. 8/1/97

U.S. DEPARTMENT OF THE INTERIOR
QUARTERS ASSIGNMENT AGREEMENT

NAME OF OCCUPANT: _____		SOC. SEC. NO: _____
INSTALLATION: _____	ORG. CODE: _____	QUARTERS NO: _____
PAYMENT: <input type="checkbox"/> PAYROLL DEDUCTION		BILLING ADDRESS: _____
<input type="checkbox"/> BILL FOR COLLECTION		BENEFITTING ACCT: _____

TYPE OF OCCUPANT: ☐ Bureau Employee ☐ Volunteer ☐ Contractor Employee
 ☐ Essential Cooperator ☐ Federal Employee ☐ Other: _____

The _____ (hereinafter called the bureau) hereby assigns to the above named occupant Government quarters described above.

Rent shall be \$ _____ bi-weekly, as indicated on the attached Rent Computation Schedule. If occupant is a bureau employee, rent shall be payable bi-weekly through salary deductions in accordance with 5 U.S.C. 5911(c). If occupant is not a bureau employee, rent shall be payable _____ by cash collection. The rent shall be subject to automatic periodic adjustments due to rental surveys and annual adjustments required by OMB Circular A-45 and the Departmental Quarters Handbook (400 DM). The occupant will be notified in writing at least 30 days in advance of rent adjustments. Baseline rental surveys, or appraisals, are usually conducted every five years. Annual adjustments shall become effective at the beginning of the first full pay period in March of each year. A new Quarters Assignment Agreement will be required only when the rent is revised pursuant to a baseline survey or appraisal.

Occupancy of the subject quarters shall begin on _____. If occupant is a bureau employee, occupancy shall end upon expiration of occupant's employment at this location, unless previously terminated at the option of either party upon _____ days written notice. If occupant is not a bureau employee, occupancy shall end on _____, unless previously terminated at the option of either party upon 30 days written notice.

As part of the consideration set forth above, the bureau will furnish the occupant with the following related facilities (furnishings, utilities and services) during the period of occupancy: _____

CERTIFICATION: Occupancy of the subject quarters by named occupant ☐ is ☐ is not mandatory under the definition of required occupancy in 400 DM 8.1B. (If occupancy is required, attach a copy of Form DI 1872, Certificate of Required Occupancy). The requirement to occupy Government quarters ☐ is ☐ is not a condition of employment. The requirement to occupy Government quarters ☐ is ☐ is not for the convenience of the Government. The assigned quarters unit ☐ is ☐ is not located on the premises of the Government.

(CONTINUED ON REVERSE SIDE)

FORM DI 1881
Page 1 of 2

Rev. 8/1/97

GENERAL TERMS AND CONDITIONS

1. Occupant may be evicted by the bureau for: (1) breach of this agreement; (2) refusal to sign this or subsequent Quarters Assignment Agreements; (3) termination of this agreement; or (4) for being a serious threat to the public health and welfare.
2. The premises shall be used for residence purposes only. It shall not be assigned or sublet by occupant in whole or in part, nor shall any business be conducted on the premises unless authorized in writing by the bureau head or his/her designated representative.
3. Occupant shall keep the premises in clean, sightly and safe (including mowing lawns and shoveling walks and driveways) condition at all times and, upon vacating, will leave the quarters, including appliances and furnishings, in a clean and orderly condition. Upon occupancy and vacancy, a Quarters Occupancy/Vacancy Inspection Form (Form DI 1879) shall be completed and signed by the occupant and a designated bureau representative.
4. Occupant shall notify the bureau of maintenance needs but shall make no repairs, alterations, improvements or additions to the premises, unless authorized in advance in writing by the bureau. All alterations, improvements or additions so authorized and made shall become and remain property of the United States.
5. Occupant shall be charged normal rent for quarters during temporary absences unless quarters are vacated and made available to the bureau for assignment to another paying tenant during absence of occupant.
6. Occupant shall occupy quarters and control his/her family in such a manner as not to interfere with bureau operations at the installation.
7. The bureau will maintain the quarters, and the installation manager, or designated representative, shall have free access to the premises at all reasonable hours with prior notice to occupant for the purposes of examining the premises and making repairs or alterations. Emergency situations may preclude prior notice.
8. Any damage, except reasonable wear and tear, to the premises, resulting from neglect or commission of the occupant, shall be repaired by occupant in accordance with No. 4 above. If needed repairs are made by the bureau, the cost of such repairs shall be reimbursed by the occupant by cash payment within 14 days, or by payroll deduction.
9. As Government liability under the Military Personnel and Civilian Employee Claims Act, or the Tort Claims Act is limited, the occupant should consider carrying tenant's/renter's insurance.
10. The bureau may require the occupant to pay security and/or damage deposits which reflect the customary practice and amounts in the local private rental market. Deposit(s) so collected, less deductions (if any) for unpaid rent or the cost of repairing occupant damage to the premises, shall be returned to the occupant upon vacation of the premises.
11. Other Conditions:

Signed By: _____
 Bureau Representative Date Occupant Date

Notice of Appeal Right: You have the right to appeal rental adjustments pursuant to 400 DM 17.4. Appeals shall be adjudicated as of the date the appeal (or Request for Reconsideration) is filed. The filing of an appeal shall not postpone implementation of a proposed rate change pending adjudication of the appeal. When an appeal results in a revision of the rental rate, the occupant shall be credited with whatever overpayment may have resulted during the period from the filing of the appeal to the date the decision is implemented.

FORM DI 1881
Page 2 of 2

Rev. 8/1/97

U.S. DEPARTMENT OF THE INTERIOR

NOTICE OF RENTAL ADJUSTMENT

NAME OF OCCUPANT: _____ SOC. SEC. NO: _____

INSTALLATION: _____ ORG. CODE: _____ QUARTERS NO: _____

In accordance with the Quarters Assignment Agreement and the provisions of 400 DM 14, it has been determined that an adjustment in your net monthly rental charge is necessary for the reason(s) indicated below.

- ☐ Resurvey/reappraisal of private rental market
- ☐ Five-year survey
- ☐ Change in private rental market
- ☐ Consumer price Index and other annual adjustments
- ☐ Change in amenities claimed
- ☐ Other

This adjustment will ☐ increase ☐ decrease your bi-weekly rent from \$_____ to \$_____ beginning on _____.
(Insert date)

If this adjustment is an increase of 25 percent or more, it will be implemented in increments over 12 months in equal quarterly increases, as follows.

Increment No. 1: Effective Date: _____ Bi-weekly Amount: \$ _____
 Increment No. 2: Effective Date: _____ Bi-Weekly Amount: \$ _____
 Increment No. 3: Effective Date: _____ Bi-Weekly Amount: \$ _____
 Increment No. 4: Effective Date: _____ Bi-Weekly Amount: \$ _____

NOTICE OF APPEAL RIGHTS: You have the right to appeal this adjustment in accordance with 400 DM 17.4. Appeals shall be adjudicated as of the date the request for reconsideration is filed. The filing of a request for reconsideration and appeal shall not postpone the implementation of a proposed rate change pending adjudication of the appeal. Where an appeal results in a revision of the rental rate, the employee shall be accredited with whatever overpayment may have resulted during the period from the filing of the request for reconsideration to the date the decision is implemented.

RECEIPT ACKNOWLEDGED

Date Delivered or Mailed to Occupant: _____

Certified Mail Receipt No. _____ (If forwarded to occupant via signed certified mail)

Receipt by Occupant: _____
(Signature of Occupant) (Date Signed)

FORM DI 1882
Rev. 8/1/97

Government Quarters Inventory (revised 8/2001)
☐ Add Record ☐ Delete Record ☐ Change Record

(Q) Agency _____ Installation _____ Quarters I.D. No. _____

Location
 (L1) Quarter Name (optional): _____ (L7) ☐ Justification of Quarters is Approved

(L2) Survey Region: _____ (L5) Nearest Established Community (NEC): _____

Miles (one-way) between quarters and nearest established community – round to nearest mile:

(L4) Paved Road/Rail Miles _____ Unpaved Road Miles _____ Unimproved Road Miles _____ Water/Special _____ Air _____

(L5) Management Unit: _____ (L6) Facility Management Number: _____

Structure**(S1) Rent Class:**

- ☐ Apartment
☐ Boat
☐ Cabin
☐ Dormitory
☐ House
☐ Mobile Home
☐ Plex
☐ Trailer Pad/Space
☐ Travel Trailer

(S2) Date Built: _____

(S3) Interior Condition:

- ☐ Excellent ☐ Not Applicable
☐ Fair ☐ Obsolete
☐ Good ☐ Poor

(S4) Exterior Condition:

- ☐ Excellent ☐ Not Applicable
☐ Fair ☐ Obsolete
☐ Good ☐ Poor

(S5) Insulation:

- ☐ Adequate
☐ Minimum
☐ None

(S6) Gross Finished Floor Space (sq. feet):

Finished Basement	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
First Floor	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Floor(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(S7) Official Business Use Space:

Finished Basement	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
First Floor	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Floor(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

(S8) Unused Finished Space:

Finished Basement	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
First Floor	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Other Floor(s)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

 (S9) Unfinished Basement

 (S10) Planned Tenants: ☐
(S11) Rooms:
 Number Used:
(S12) Bedrooms:
 Number Used:
(S13) Bathrooms:
 Number Used:
(S14) Dorm Rooms:
 Number Used:
(S15) 1-Car Garage:
 Number Used:
(S16) 2-Car Garage:
 Number Used:
(S17) Carport:
 Number Used:
(S18) Current Use:

- ☐ QMIS
☐ Office
☐ Training
☐ Conference
☐ Shop
☐ Storage
☐ Excess
☐ Destroy
☐ Other

 (S19) ☐ Carbon Monoxide Detectors

 (S20) ☐ Smoke Detectors

 (S21) ☐ Handicap Accessible

 (S22) ☐ Seasonal

 (S23) ☐ Fire Sprinklers

 (S24) ☐ Lead Paint
Amenities/Adjustments

(Check if service is OK or exists)

- (A1) ☐ Adequate Water Service
 (A2) ☐ Adequate Electric Service
 (A3) ☐ Reliable Fuel for Heating/Cooking
 (A4) ☐ Adequate Police Protection
 (A5) ☐ Adequate Fire Protection
 (A6) ☐ Adequate Sanitation
 (A7) ☐ Noise/Odors OK
 (A8) ☐ Sidewalks
 (A9) ☐ Street Lights
 (A10) ☐ Paved Streets
 (A11) ☐ Phone in Quarters

(A12) Type of Phone in Quarters:

- ☐ None ☐ Party ☐ Private
☐ Phone Near Quarters (100 yards)

(A13) Loss of Privacy _____ %

(A14) Excessive Size _____ %

(A15) Inadequate Size _____ %

(A16) Excessive Heating/Cooling \$ _____

(A17) Additional Charges \$ _____

(A18) Additional Deductions \$ _____

(A19) Additional Deductions \$ _____

Utilities

(U1)	Billed in Rent	Govt. Provides	Metered	Average Usage
Electricity	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Fuel Oil 1	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Fuel Oil 2	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Natural Gas	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Propane	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Sewer	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____
Water	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	_____

Property/Services

For each item listed, insert the number provided by the Government and the type of fuel consumed. (C=coal; E=electricity; F1=fuel oil #1; F2=fuel oil #2; G=natural gas; P=propane; N=n/a; W=wood)

Government Provided Items

	No.	Fuel Type	Used For Primary Heating	Used For Primary Cooking
(P1) Base Radio	<input type="checkbox"/>	<input type="checkbox"/>		
(P2) Cable TV	<input type="checkbox"/>	<input type="checkbox"/>		
(P3) Central Cooling (Evaporative)	<input type="checkbox"/>	<input type="checkbox"/>		
(P4) Central Cooling (Refrigerated)	<input type="checkbox"/>	<input type="checkbox"/>		
(P5) Central Heating (Electric Resistance)	<input type="checkbox"/>	<input type="checkbox"/>		
(P6) Central Heating (Forced Air)	<input type="checkbox"/>	<input type="checkbox"/>		
(P7) Central Heating (Heat Pump)	<input type="checkbox"/>	<input type="checkbox"/>		
(P8) Central Heating (Hot Water)	<input type="checkbox"/>	<input type="checkbox"/>		
(P9) Central Heating (Panel)	<input type="checkbox"/>	<input type="checkbox"/>		
(P10) Central Heating (Solar)	<input type="checkbox"/>	<input type="checkbox"/>		
(P11) Community Dryer	<input type="checkbox"/>	<input type="checkbox"/>		
(P12) Community Freezer	<input type="checkbox"/>	<input type="checkbox"/>		
(P13) Community Pool	<input type="checkbox"/>	<input type="checkbox"/>		
(P14) Community Washer	<input type="checkbox"/>	<input type="checkbox"/>		
(P15) Dishwasher	<input type="checkbox"/>	<input type="checkbox"/>		
(P16) Dryer	<input type="checkbox"/>	<input type="checkbox"/>		
(P17) Engine Heater	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(P18) Fireplace	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(P19) Fireplace Insert	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(P20) Firewood (cords)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(P21) Free-Standing Stove	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
(P22) Freezer	<input type="checkbox"/>	<input type="checkbox"/>		
(P23) Furnished Rooms	<input type="checkbox"/>	<input type="checkbox"/>		
(P24) Hot Tub	<input type="checkbox"/>	<input type="checkbox"/>		
(P25) Lawn Care (# mowings)	<input type="checkbox"/>	<input type="checkbox"/>		
(P26) Lawn Mower	<input type="checkbox"/>	<input type="checkbox"/>		
(P27) Maid Service	<input type="checkbox"/>	<input type="checkbox"/>		
(P28) Microwave	<input type="checkbox"/>	<input type="checkbox"/>		
(P29) Premium Channels	<input type="checkbox"/>	<input type="checkbox"/>		
(P30) Private Pool	<input type="checkbox"/>	<input type="checkbox"/>		
(P31) Radon Mitigation Fan	<input type="checkbox"/>	<input type="checkbox"/>		
(P32) Range	<input type="checkbox"/>	<input type="checkbox"/>		
(P33) Refrigerator	<input type="checkbox"/>	<input type="checkbox"/>		
(P34) Remote Control Relay	<input type="checkbox"/>	<input type="checkbox"/>		
(P35) Satellite Dish	<input type="checkbox"/>	<input type="checkbox"/>		
(P36) Sewer Lift	<input type="checkbox"/>	<input type="checkbox"/>		
(P37) Snow Removal	<input type="checkbox"/>	<input type="checkbox"/>		
(P38) Space Heater	<input type="checkbox"/>	<input type="checkbox"/>		
(P39) Storage Shed	<input type="checkbox"/>	<input type="checkbox"/>		
(P40) Sump Pump	<input type="checkbox"/>	<input type="checkbox"/>		
(P41) Trash Compactor	<input type="checkbox"/>	<input type="checkbox"/>		
(P42) Trash Removal	<input type="checkbox"/>	<input type="checkbox"/>		
(P43) Washer	<input type="checkbox"/>	<input type="checkbox"/>		
(P44) Water Heater	<input type="checkbox"/>	<input type="checkbox"/>		
(P45) Well Pump	<input type="checkbox"/>	<input type="checkbox"/>		
(P46) Window AC Evaporative	<input type="checkbox"/>	<input type="checkbox"/>		
(P47) Window AC Refrigerated	<input type="checkbox"/>	<input type="checkbox"/>		

Tenants

(T1) Last Name: _____

(T2) First Name: _____

(T3) SSN: _____ - _____ - _____

(T4) Arrival Date: ____ - ____ - ____

(T5) Type:

<input type="checkbox"/> 100-297 Grant	<input type="checkbox"/> Other (Non-Federal)
<input type="checkbox"/> 93-638 Tribal	<input type="checkbox"/> Permanent
<input type="checkbox"/> Commission Corps	<input type="checkbox"/> Researcher (Non-Federal)
<input type="checkbox"/> Concessionaire	<input type="checkbox"/> Seasonal
<input type="checkbox"/> Contractor	<input type="checkbox"/> Student Volunteer
<input type="checkbox"/> General Public	<input type="checkbox"/> Tribal
<input type="checkbox"/> Other (Federal)	<input type="checkbox"/> Volunteer (Non-Student)

(T6) Tenant Pays Federal Rate: ☐

(T7) Room No.: _____

(T8) Department: _____

(T9) Grade/Rank: _____

(T10) Departure Date: ____ - ____ - ____

(T11) Required Occupant:

<input type="checkbox"/> Necessary Service
<input type="checkbox"/> Protection

(T12) Tax Exempt:

<input type="checkbox"/> Condition of Employment
<input type="checkbox"/> Convenience of Government
<input type="checkbox"/> Quarters on Government Premises

(T13) Termination Notice (Days): _____

(T14) Lease Start Date: ____ - ____ - ____

(T15) Lease End Date: ____ - ____ - ____

Tenant Appliances

(TA1) Name: _____

	No.	Fuel Type
Dishwasher	<input type="checkbox"/>	<input type="checkbox"/>
Dryer	<input type="checkbox"/>	<input type="checkbox"/>
Engine Heater	<input type="checkbox"/>	<input type="checkbox"/>
Freezer	<input type="checkbox"/>	<input type="checkbox"/>
Hot Tub	<input type="checkbox"/>	<input type="checkbox"/>
Microwave	<input type="checkbox"/>	<input type="checkbox"/>
Range	<input type="checkbox"/>	<input type="checkbox"/>
Refrigerator	<input type="checkbox"/>	<input type="checkbox"/>
Satellite Dish	<input type="checkbox"/>	<input type="checkbox"/>
Space Heater	<input type="checkbox"/>	<input type="checkbox"/>
Trash Compactor	<input type="checkbox"/>	<input type="checkbox"/>
Washer	<input type="checkbox"/>	<input type="checkbox"/>
Window AC Evaporative	<input type="checkbox"/>	<input type="checkbox"/>
Window AC Refrigerated	<input type="checkbox"/>	<input type="checkbox"/>

Appendix 6 – Software Capitalization Policy



United States Department of the Interior

FISH AND WILDLIFE SERVICE
Washington, D.C. 20240

FWS/DF

Memorandum

To: Service Directorate

From: **Acting** Deputy Director

Subject: Software Capitalization Policy
(Response Due: July 20, 2001)

Sam D. Hunt JUL 9 - 2001

Over the past several years, the Service has been implementing Federal Accounting Standards designed to improve financial reporting and managerial accountability for the fiscal and physical assets under its stewardship. The Service's efforts are consistent with the mandates of the Chief Financial Officers' Act of 1990, which requires all agencies to adopt uniform Federal Accounting Standards. These standards are established by the Federal Accounting Standards Advisory Board (FASAB).

In June of 1998, FASAB issued a new standard titled *Accounting for Internal Use Software*. The targeted implementation period for this new standard was set for FY 2001. The goal of this new standard is for agencies to recognize that substantial investments in certain types of software need to be distinctly accounted for and reported as capitalized assets. This policy incorporates the critical components of the new standard and the Department of the Interior's subsequent guidance. It applies to all Service software, including those applications developed by Regions and field stations.

(Software policy continued)

Attachment 1 provides the Service's policy defining the types of software that are to be capitalized. The primary indicator in determining whether or not to capitalize a particular software program is if total expenditures for that software exceed \$100,000 in a fiscal year. The policy document also provides details on the procedures that will be employed in capitalizing and depreciating software assets.

Attachment 2 contains a working list of the Service's information management and communications software that may need to be capitalized. Each Regional and Assistant Director needs to review all software, including software not listed, to determine if it meets the Service's criteria for capitalization. This will enable the Service to compile a comprehensive list. Each Regional and Assistant Director needs to communicate to the Division of Finance the names of those software programs that had, or are expected to have, \$100,000 in expenditures dedicated to them in FY 2001. Respondents are requested to make pen and ink changes to Attachment 2 updating any out of date information. In addition, insert the names of software programs that meet the expenditure threshold, but are not included on the list. Likewise, delete those software programs that do not meet the threshold. Each submission needs to include the name and telephone of the individual responsible for the accuracy of the submission.

Please forward your updated list to the Division of Finance by Friday, July 20. If you have any questions, please contact either Chris Jensen or Ed Buskirk in the Division of Finance at (703) 358-1742.

Attachments



Attachment 1**Policy Statement on Capitalizing Internal Use Software**

The Service will capitalize internal use software in accordance with Statement of Federal Financial Accounting Standards (SFFAS) Number 10, effective October 1, 2000. Internal use software, whether it is commercial off-the-shelf (COTS), contractor developed, or internally developed, will be capitalized. The implementation aspects concerning the threshold of capitalization, the cost elements to capitalize, the timing of capitalization, amortization periods, and other procedures are addressed in this policy. Costs incurred prior to October 1, 2000, will not be capitalized under this policy. As such, this policy applies to costs incurred after October 1, 2000.

Capitalization Threshold

Internal use software with cumulative costs of \$100,000 or greater and a useful life of 2 or more years are treated as capitalized assets and will be depreciated over the useful life of the software.

The internal use software capitalization threshold is \$100,000 for individual, enterprise, and bulk purchases (please review bullet #4 in the Items Not to be Capitalized section.)

Types of Capitalizable Costs

1. Internally Developed Software: Capitalized cost should include *full costs* (both direct and indirect) incurred during the software development phase. However, software development costs are limited to costs incurred after:
 - a. Management authorizes and commits to a computer software project.

AND
 - b. It has been determined that it is more likely than not that the project will be completed and the software will be used to perform the intended function with an estimated service life of 2 years or more.

AND
 - c. The conceptual formulation, design, and testing of possible software project alternatives has been completed. The cost of developing alternatives is not capitalized.

Full costs include those for salaries and benefits of employees working on the project and the portion of administrative and management salaries and benefits, supplies and equipment, and the printing of documentation and user manuals devoted to the project.

Attachment 1

2. **Commercially purchased (COTS) Software:** Capitalized cost should include the amount paid to the vendor for the software. For “bundled” products and services - - packages that include training, site licenses, maintenance, rights to future upgrades, etc.- - the cost of the package should be allocated between capitalizable (e.g., site licenses) and non-capitalizable elements (e.g., maintenance) based on a reasonable estimate of the fair values of the individual items. System owners are to maintain documentation in support of the allocation among capitalized and non-capitalized elements.
3. **Contractor developed software:** Capitalized cost should include the amount paid to a contractor to design, program, install, and implement the software.

Further, if the Service incurs \$100,000 or more in costs to implement the COTS or contractor developed software, those costs should also be capitalized.

Cutoff for Capitalization

Costs should be capitalized until final acceptance testing has been successfully completed. Any costs incurred after this point should be expensed. When software is installed at multiple sites, capitalization should end at each site after testing is complete at that site.

All data conversion costs, related to transferring existing data to the new software should be expensed as incurred.

Amortization of Capitalized Costs

Amortization of the capitalized software costs should begin when each module or component has been successfully tested. Capitalized software should be amortized in a systematic and rational manner over the estimated useful life of the software. The estimated useful life used for amortization should be consistent with that used for planning the software’s acquisition.

Any additions to the book value or changes in the useful life should be accounted for during the period of the change and future periods. No adjustments should be made to previously recorded amortization. When replacing existing internal use software with new software, unamortized cost of the old software should be expensed when the new software has successfully completed testing.

Items *Not* to be Capitalized

1. The cost (equal to or greater than \$100,000) of minor enhancements resulting from ongoing system maintenance.
2. The purchase of enhanced versions of software for a nominal charge (less than \$100,000).

Attachment 1

3. Cost incurred solely to repair a design flaw or to perform minor upgrades that may extend the useful life of the software without adding capabilities.
4. Bulk purchases of software may be converted to the unit price to decide if the purchased software should be capitalized. For example, if 10 copies of a software program were purchased for \$200,000, the unit price would be calculated at \$20,000, and this software would not be capitalized.
5. All data conversion costs incurred for internally developed, contractor-developed, or COTS software, including the cost to develop or obtain software that allows for access or conversion of existing data to the new software. Such cost may include the purging or cleansing of existing data, reconciliation or balancing of data, and the creation new/additional data.
6. Costs incurred after final acceptance testing has been successfully completed.
7. Annual license maintenance costs and/or fees.
8. Any purchase/project with a useful life of less than 2 years.

Responsibilities

System owners are responsible for identifying systems which meet the Service's criteria for capitalization. It is the responsibility of the system owner to monitor and record costs incurred. When a project is complete, the system owner must notify the Division of Finance and the Division of Contracting and General Services (CGS). System owners should notify the Division of Finance through the Regional Budget and Finance Officer of systems requiring capitalization. Likewise, the system owner should notify CGS through the Regional CGS Office.

The Division of Finance is responsible for establishing project accounts, providing periodic reports on costs, and making corrections to recorded costs, as requested by system owners.

Regional CGS offices are responsible for recording capitalized software assets in the Service's property systems. Regional CGS offices shall ensure that costs recorded on property systems for capitalized software reconciles to the costs capitalized in the Federal Financial System (FFS).

Expenditure Tracking Procedures

Internal use software with cumulative costs of \$100,000 or greater and a useful life of two or more years are treated as capitalized assets and will be depreciated over the useful life of the software.


Attachment 1

For instance, when a Program office believes it will be making a purchase of software, or will be internally developing software that will have costs of \$100,000 or greater and a useful life of 2 or more years, the following process should be followed.

The Program office should establish a project code in the Service's financial management system, FFS, to track the capitalized internal use software costs. The project code should be established once the Capitalization Threshold criteria (outlined above) have been met. Please work with your servicing Regional Budget and Finance Office to establish the project code.

Costs associated with the project may be tracked using the FFS Project Obligation Transaction Report (FWS31801) and the Selected Project Summary Report (FWS31701). The first report will provide transactions charged to the project. The second report will provide the cumulative amount charged by fiscal year.

Once the internal use software threshold is met, the program office must inform the servicing Regional CGS office so that the software may be recorded in the Service's Property Management System. The Regional CGS office will assign a property number and enter the software into the Property Management System. The Regional CGS office will also inform the Regional Information Resource Management (IRM) Office and the Regional Budget and Finance Office. The Regional IRM office will enter the software into the Information Technology Investment Portfolio System. The Regional Budget and Finance Office will work with the Service's Finance Center to have the software treated as a capitalized asset.



Appendix 7 – Determination of Capital versus Operating Leases

Determination of Capital versus Operating Leases	
This spreadsheet applies the criteria in SFFAS 5 to determine if a lease should be classified as a capital lease	
<p>Note: Only shaded cells require input. The Blue colored text indicates formulas. DO NOT change these cells.</p> <p>This schedule relies on Excel formulas and functions for proper computation. Manual preparation without Excel is not recommended.</p> <p>On the "Locked" tab, all cells, except those shaded yellow, are protected to prevent change to the formulas.</p>	
Instructions:	
A. Input the following information:	
Description of Lease / Asset:	
Date of Lease:	
Information from the lease:	
Non-cancellable Lease term (years)	
Annual Lease Payment (\$)	
Cost to purchase asset at end of lease	
<p><i>Note: If the likelihood that the government will cancel the lease before expiration is remote, then terms related to the "availability of funds" should not be considered in determining the non-cancellable lease term.</i></p> <p><i>If lease does not contain a purchase arrangement, enter "N/A". Otherwise enter a \$ amount.</i></p>	

Information about the asset:		
Estimated total useful life of the asset (years)	1.0	<i>Note - this is total asset life, and may be different from the lease term.</i> <i>If new, enter 0</i>
Age of asset at lease inception (years)		
Value of leased asset at lease inception (\$) (What is the asset worth today?)		
Estimated value of asset at end of lease (when non-cancellable term is up)		
Other information:		
Interest Rate (annual)	0.00%	<i>Use "Daily Treasury Yield Curve Rate" for time period closest to lease term. See www.treas.gov and click on links to Departmental Offices, Domestic Finance, Office of Debt Management, Interest Rate Statistics, and then Daily Treasury Yield Curve Rates. At 4/30/04, this link was: www.treas.gov/offices/domestic-finance/debt-management/interest-rate/yield.html</i>
B. Circle Yes or No in response to each question. One or more "Yes" answers indicates a capital lease.		
Yes / No	Step 1 Does the lease transfer ownership of the property to the lessee by the end of the non-cancellable lease term? If yes, the lease is a capital lease.	
Yes / No	Step 2 Does the lease contain an option to purchase the leased property at a bargain price?	

Cost to purchase asset at end of lease -
 Estimated asset value at end of lease -

Would a reasonable person consider the purchase price to be a bargain that would almost ensure that the option to purchase is exercised? If yes, the lease is a capital lease.

Example: if the estimated value of the asset at the end of the lease is \$25,000 and the lease contains an option to purchase the asset for \$22,000, this may or may not turn out to be a bargain and the answer would be "No." However, if the option price is \$250, this will certainly be a bargain and the lease is a capital lease. This evaluation requires judgement.

Step 3 & 4

Steps 3 and 4 do not apply if asset is in the last 25% of its useful life.

Total useful life of asset	1.0	
Current age of asset	-	
Remaining Useful Life	1.0	
Percent of useful life remaining	100.0%	Continue to Steps 3 and 4

Yes / No

Step 3

Is the lease term greater than or equal to 75% of the estimated economic life of the leased property?

Estimated useful life (years)	1.0	
times 75%		75%
= 75% of estimated economic life	0.8	
Non-cancellable Lease term (years)	-	
Difference	0.8	Answer NO

If the difference is negative the lease is a capital lease.

Yes / No	Step 4	
Does the present value of rental and other minimum lease payments, excluding that portion of the payments representing executory cost, equal or exceed 90 percent of the fair value of the leased property?		
Value of leased asset (What is the asset worth today?)	-	
times 90%		90%
= 90% of value of leased asset (at lease inception)	-	
"Present Value" of lease	-	
Difference	-	
If the difference is negative the lease is a capital lease.		Answer NO
=====		
Amount to be capitalized if this is a Capital Lease:		
The amount that will be entered into the property system for an asset acquired by capital lease is the lesser of the Present Value of future lease payments, or current Fair Market Value of the asset.		
"Present Value" of future lease payments, or current fair market value, if less:	-	
		<i>Note-this Present Value computation assumes equal annual payments. If this assumption is not correct, preparer is responsible for estimating present value by other means.</i>
		<i>If the lease meets the capital lease criteria, Property will need to work with Finance to ensure that the asset and liability are properly recorded.</i>

C. Conclusion:	Will this lease be treated as a Capital Lease?	
	Prepared by:	
	Date:	
	Comments:	

Appendix 8 – FWS Useful Life Table

Description	Applicable GSA Asset Codes	Useful Life (years)
Buildings Offices, visitor centers, residences (including prefab and mobile homes permanently attached to the land), storage facilities, laboratories	300000 – 306003, 306005 – 309901	40
Other structures and facilities Docks, boat ramps, power generating facilities, power lines, water tanks, water treatment facilities, wells, sewage treatment facilities, sewage collection lines, radio towers	400000 – 401502, 404000 – 404008, 407100 – 407110, 407023	20
Water management structures and facilities Dams, levees, dikes, canals, drainage ditches, culverts, water control structures, pumping stations, fish raceways, fish ponds, fishways, spawning channels, docks, piers, bulkheads	401600 – 401623, 405001 – 405006, 406006	20
Roads, bridges, trails and recreation sites Paved and gravel roads, trails, parking lots, firebreaks, parking lots, bulkheads, swimming pools, beaches	407600 – 407616, 407800 – 408004, 408010 – 408013, 408016	20
Storage tanks Fuel and water storage tanks	404000 - 404007	20
Other structures, recreation sites and miscellaneous assets Fences, cattle guards, gates, signs, fire towers, boardwalks, visitor stations (kiosks), picnic areas, campgrounds, security systems	306004, 406000 – 406005, 407202, 408006 – 408009, 408015	10

Appendix 9 – Personal Property

DI-102
(Revised 5/88)

UNITED STATES DEPARTMENT OF THE INTERIOR					
RECEIVING REPORT					
BUREAU OR OFFICE:				RECEIVING REPORT NO.	
ISSUING OFFICE:				PURCHASE ORDER NO.	
METHOD OF ACQUISITION: <input type="checkbox"/> PURCHASE (Partial Delivery) <input type="checkbox"/> PURCHASE <input type="checkbox"/> CONTRACTOR ACQUIRED <input type="checkbox"/> FOUND DURING INVENTORY <input type="checkbox"/> DONATION <input type="checkbox"/> CONSTRUCTION <input type="checkbox"/> OTHER - explain _____				CONTRACT NO:	
				DATE PREPARED	
RECEIVED FROM:					
ACCOUNTING AND APPROPRIATION DATA:					
ITEM OR PROPERTY NO.	DESCRIPTION	QUANTITY ACCEPTED	UNIT	UNIT COST	TOTAL COST
RECEIVING INFORMATION					
THE QUANTITY IN THE "QUANTITY ACCEPTED" COLUMN OF THE ABOVE LISTED PROPERTY HAS BEEN RECEIVED AND INSPECTED.					
DATE RECEIVED:		RECEIVING OFFICER SIGNATURE:			DATE:
RECEIVED AT:		RECEIVING OFFICER TITLE:			

*U.S. GPO: 1990-773-017/07029

DI-104
(Rev. 6/88)

UNITED STATES DEPARTMENT OF THE INTERIOR TRANSFER OF PROPERTY		Page _____ of _____		
		Report No.		
		Date		
Transfer From: (Organization and Complete Address)		Transfer To: (Organization and Complete Address)		
Appropriation and Accounting Data:				
ITEM NO.	QUANTITY OR PROPERTY ID NO.	ITEM DESCRIPTION (Include model & serial number)	ORIGINAL ACQUISITION COST (OAC)	CONDITION CODE
SHIPPING AND RECEIVING INFORMATION				
Date Shipped:		Date Received:		
Authorized Signature:		Authorized Signature:		
Official Title:		Official Title:		
Adjustment to property records (Property Official Signature):		Date Completed	Financial Official Signature (if Required):	Date Completed

*U.S. GPO: 1990-573-017/27008

STANDARD FORM 122 JUNE 1974 GENERAL SERVICES ADMINISTRATION FPMR (41 CFR) 101-32.306 FPMR (41 CFR) 101-43.315		TRANSFER ORDER EXCESS PERSONAL PROPERTY			1. ORDER NO. 2. DATE	
3. TO: General Services Administration*				4. ORDERING AGENCY (Full name and address)*		
5. HOLDING AGENCY (Name and address)*				6. SHIP TO (Consignee and destination)*		
7. LOCATION OF PROPERTY				8. SHIPPING INSTRUCTIONS		
9. ORDERING AGENCY APPROVAL a. SIGNATURE b. DATE				10. APPROPRIATION SYMBOL AND TITLE		
c. TITLE				11. ALLOTMENT		12. GOVERNMENT B/L NO.
13. PROPERTY ORDERED						
GSA AND HOLDING AGENCY NOS. (a)	ITEM NO. (b)	DESCRIPTION (Include noun name FSC Group and Class, Condition code and, if available, National Stock Number) (c)	UNIT (d)	QUANTITY (e)	ACQUISITION COST	
					UNIT (f)	TOTAL (g)
14. GSA APPROVAL		a. SIGNATURE		b. TITLE		c. DATE
FOR GSA USE ONLY		AGENCY AND LOCATION AGENCY STATE		FSC	CONDITION	SOURCE CODE

*Include ZIP Code